

General Assembly

Raised Bill No. 42

February Session, 2004

LCO No. 359

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Referred to Committee on Planning and Development

Introduced by: (PD)

AN ACT AUTHORIZING MUNICIPALITIES TO IMPOSE A SALES TAX ON MEALS TO FUND ANTILITTER PROGRAMS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. (NEW) (Effective July 1, 2004) (a) As used in the section,
- 2 "eating establishment" means any restaurant, cafeteria or other
- business that (1) is engaged in the sale of food at retail, and (2)
- 4 provides for on-premises consumption of the food such restaurant,
- 5 cafeteria or other business sells.
- 6 (b) Any municipality may, by ordinance adopted by its legislative 7 body, impose a surcharge on any sale within the meaning of 8 subparagraph (E) of subdivision (2) of subsection (a) of section 12-407 9 of the general statutes, as amended, which is sold for consumption off-10 premise by any eating establishment located in the municipality. Such 11 surcharge shall not exceed one-half of one per cent of the sale and shall 12 not be imposed on (1) food that has been served in an eating 13 establishment and subsequently transferred to a disposable container 14 for purposes of allowing the purchaser or patron to transport leftovers 15 to another location, and (2) food that is delivered by the eating 16 establishment to the purchaser's residence, office or other designated

- 17 building.
- (c) Any funds received by a municipality from the surcharge imposed pursuant to subsection (b) of this section shall be deposited into a special fund or account maintained by the municipality which shall be dedicated for expenses of the municipality related to the
- 22 removal or disposal of litter, as defined in subdivision (4) of section
- 23 22a-248 of the general statutes, as amended.

This act shall take effect as follows:	
Section 1	July 1, 2004

Statement of Purpose:

To authorize municipalities to impose a surcharge on certain meals to fund local antilitter programs.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]